



Montana Department of Transportation

PO BOX 8019

HELENA MT 59604-8019

Phone: (406) 444-3832 FAX: (406) 444-5411 TTY: (406) 444-7696

www.mdt.state.mt.us

Motor Fuels Tax Refund Requirements Check List

All of the required information for a refund type must be completed for refund to be processed.
Before mailing please check appropriate list.

Agricultural Standard Refund:

- ☐ MF-Refund - Form Page 1
- ☐ Social Security Number or Federal ID Number
- ☐ Applicant's Signature
- ☐ Spouses Signature (if line 9 is filled in)
- ☐ Schedule A
- ☐ Original (Inked) Gas and/or Diesel Bulk and/or Cardtrol/Keylock Invoices

NOTICE

The law allows those involved in full-time agriculture operations, to apply for a refund based on the fuel used for agriculture purposes. To receive the refund, your primary source of income (at least 30 percent) must be from agriculture activities - those operations directly associated with farming and ranching. For each refund application filed, the Department of Transportation must verify your percent of Agriculture income, which causes a delay of your refund. The Department is giving you the option of sending in a copy of your most recently filed State or Federal Income tax return, with your refund application. If you chose to include a copy of your tax return, we need the first 2 pages and any supporting statements or schedules that show your Agriculture income (such as Schedule F & D and Form 4797). The documents will be shredded, unless you request that they be returned.

If you file with a Federal Tax ID number, or file electronically, you may be asked by the Department of Transportation to submit a copy of your Income Taxes, before a refund is allowed.

If you have any questions you can contact the Montana Department of Transportation at (406) 444-7278.

* Our authority to review this information is based on Montana Codes Annotated 15-30-303(8)(g).

Off-Road Refund:

- ☐ MF-Refund - Form Page 1
- ☐ Social Security Number or Federal ID Number
- ☐ Applicant's Signature
- ☐ Schedule B
- ☐ Original (Inked) Gas and/or Diesel Bulk Invoices

PTO Refund:

- ☐ MF-Refund - Form Page 1
- ☐ Social Security Number or Federal ID Number
- ☐ Applicant's Signature
- ☐ Schedule C



Montana Department of Transportation

PO BOX 8019
HELENA MT 59604-8019
Phone: (406) 444-3832 FAX: (406) 444-5411 TTY: (406) 444-7696
www.mdt.state.mt.us

Do Not Write in this Block

Processor:	Date:
Enterer:	Date:
Pre-Approver:	Date:
Approver:	Date:
Postmarked Date:	

Application Form for Refund of Montana Diesel or Gasoline Tax

Appropriate Schedules Must be attached

Please Read Instruction Booklet

1. Applicant's Name (Last, First ,MI) or Trade Name:		2. SSN or Tax ID #:	3. Occupation (see instructions):
5. Mailing Address:			4. Phone Number (required):
6. City:	7. State:	8. Zip Code + 4:	
Required if applicant filed a joint individual income tax return and applying for an agricultural standard refund.			
9. Spouse's Name (Last, First, MI):		10. SSN or Tax ID #:	

Total Refund Summary

		A Gasoline	B Undyed Diesel
11. Agricultural Standard Refund:	(Totals from Line 6 Schedule A)	\$	\$
12. Off-Road Refund:	(Totals from Line 14 Schedule B)	\$	\$
13. Power Take-Off Unit (PTO) Refund:	(Totals from Column 9 Schedule C)	\$	\$
14. Gasoline and Diesel Totals:	(Total Lines 11 through 13)	\$	\$
15. Total Refund Amount:	(Line 14 Column A + Column B)	\$	

Attach appropriate schedule(s) to application.

Original Signature required for processing application.

Upon filing this application, the Montana Department of Transportation may verify the applicant's income from whatever sources are allowable by law. On Agricultural Standard Refunds, income tax returns are reviewed to verify eligibility. *This may require a copy of your income tax return and any other pertinent information to be submitted upon request.*

I/we hereby declare under penalty of false swearing that the information in this application and attachments is true and correct and all diesel and/or gasoline purchases are entirely consumed by the applicant.

16. Paid Preparer Name (please print): X	17. Paid Preparer Address:	18. Paid Preparer Phone #:	
19. Paid Preparer Signature: X	20. Date:		
21. Applicant's Signature or Authorized Representative: X	22. Date:	23. Spouse's Signature (If filled in above): X	24. Date:

By cooperative agreement, the Montana Department of Transportation exchanges fuel tax information with other tax collecting agencies.
Alternative accessible formats of this document will be provided on request.



Montana Department of Transportation

PO BOX 8019

HELENA MT 59604-8019

Phone:(406) 444-3832 FAX: (406) 444-5411 TTY: (406) 444-7696

www.mdt.state.mt.us

Schedule A - Agricultural Standard Refund

A portion of Montana tax on bulk and cardtrol/keylock purchases of undyed diesel and gasoline is refundable based on percent of gross earned agricultural income .

Applicant's Name:

Agricultural qualification worksheet must be completed to determine eligibility for the Agricultural Standard Refund.
See Instruction Booklet

General Information

Agricultural Use: The use of fuel by a person whose earns income while engaging in the business of farming or ranching, and who files farm /ranch income reports for tax purpose as required by the U.S. Internal Revenue Service. (MCA 50-70-201)

Qualifications: To qualify for the Agricultural Standard Refund your gross earned farm income must be at least 30% of your total gross earned income. (MCA 15-70-223)

Required Records: See instruction booklet page 4.

List your fuel purchases on the back of this schedule.

Compute Refund

1. Percentage agricultural income (Required - see instruction booklet worksheet)	%
---	----------

If less than 30%, you do not qualify for a standard agricultural refund. You may qualify under a different method. See other filing methods on page 1 of instruction booklet.

	A Gasoline	B Undyed Diesel
2. Total gallons subject to refund (Add totals from back of Schedule A)		
3. Standard deduction If percent of gross earned agriculture income (line 1) is:		
50% or greater ----- Enter 0.60		
40% to 49% ----- Enter 0.50		
30% to 39% ----- Enter 0.40		
0% to 29% ----- See Instructions pg 1		
4. Gallons subject to refund (Multiply line 2 by line 3)		
5. Montana fuel tax paid per gallon	0.27	0.2775
6. Total refund amount (Multiply line 4 by line 5) Enter on line 11 of MF-Refund	\$	\$

Attach this schedule to the application form MF-Refund (form page 1).

List all purchases of bulk storage and keylock/cardtrol. (Attach original invoices)

Invoices dated on or after July 1,1999 must be submitted within 36 months.

[illegible]

Add Columns Together (Enter result on line 2, Schedule A) :



Montana Department of Transportation

PO BOX 8019

HELENA MT 59604-8019

Phone: (406) 444-3832 FAX: (406) 444-5411 TTY: (406) 444-7696

www.mdt.state.mt.us

Schedule B - Off-Road Refund

100% of the Montana tax on undyed diesel and gasoline used in a non-taxable manner

Applicant's Name:

General Information

Qualification: A person who purchases and uses any undyed diesel or gasoline on which the Montana tax has been paid for operating stationary engines and equipment used off the public roads, or for any commercial use other than operating vehicles upon any of the public roads of this state.

Required Records: Original bulk invoices are required to be sent in with application and listed on back of Schedule B.

Maintain a complete dispersal record containing dates, gallons and description of unit making withdrawals from bulk storage. Keep dispersal and/or, mileage records and retail receipts in your files for a period of 3 years following date of this application.

When claiming a refund for fuel used in vehicles, mileage logs are required to be kept for each vehicle showing miles traveled on and off the public roads and highways. Keep these mileage records in your files for a period of 3 years following date of this application.

Note: Pump invoices must have name of equipment or unit number of vehicles in which gasoline or diesel was placed.

Summary of Bulk Storage

		Gasoline Gallons	Undyed Diesel Gallons
a)	Beginning inventory:		
b)	Received into storage: (Page 6, Columns A and D)		
c)	Total inventory: (Add line (a) plus line (b))		
d)	Ending inventory: (Gallons remaining in storage)		
e)	Total fuel dispensed: (Subtract line (d) from line (c))		
f)	Portion of line (e) dispensed into vehicles: (Enter on line 2 below)		
g)	Portion of line (e) dispensed into equipment: (Enter on line 9 below)		

Compute Refund

Note: If you are filing for off-road equipment only, begin on Line 9

		Gasoline	Undyed
Vehicles	1. Total miles traveled in all jurisdictions. (Total miles driven, both on and off public roads)	Miles	Miles
	2. Total gallons dispensed from bulk storage into vehicles. (From line (f) above)	Gal	Gal
	3. Total fuel used in vehicles at the pump. (Page 6, Columns B and/or E)	Gal	Gal
	4. Total gallons used in vehicles. (Add line 2 plus line 3)	Gal	Gal
	5. Average miles per gallon. (Line 1 divided by line 4)	MPG	MPG
	6. Total miles traveled on public roads in Montana. (Total miles traveled on taxable roads)	Miles	Miles
	7. Total miles traveled off-road in Montana. (From individual vehicle mileage records)	Miles	Miles
	8. Gallons used off-road in Montana. (Divide line 7 by line 5)	Gal	Gal
	9. Total gallons disbursed from bulk storage into equipment. (From line (g) above)	Gal	Gal
	10. Total gallons placed into equipment at the pump. (Page 6, Columns C and/or F)	Gal	Gal
	11. Total MT taxed gallons placed into equipment. (Add line 9 plus line 10)	Gal	Gal
	12. Total gallons subject to refund. (Add lines 8 and 11)	Gal	Gal
	13. Tax paid per gallon.	\$ 0.27	\$ 0.2775
	14. Amount of refund. (Multiply line 12 by line 13) (Enter on line 12 of MF-Refund form page 1)	\$	\$

Attach this schedule to the application (MF-Refund form page 1)

Form Page 5

This page may be copied if you have additional fuel listings.

Power Take-Off Unit (PTO) Refund

Schedule C

See Instructions on the back of this form.
Attach this schedule to the application (form page 1).

List all Vehicles with PTOs

Undyed Diesel		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Vehicle Identification Number (VIN)	Vehicle Type # (See Backside)	Miles operated in all Jurisdictions	Total Fuel Used in Vehicles	Average Miles per Gallon (1) ÷ (2)	Total Montana Miles	Montana Off-Road Miles	Montana On-Road Miles (4) - (5)	Fuel Used in Montana (6) ÷ (3)	PTO Fuel Rate (See Backside)	PTO Fuel (7) X (8)

This page may be copied if you have additional vehicles.

Total Undyed Diesel used in Montana by PTOs.

Total Undyed Diesel Gallons multiplied by \$0.2775 (Enter total amount on Line 13 of MF-Refund form page 1)

\$

Gasoline		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Vehicle Identification Number (VIN)	Vehicle Type # (See Backside)	Miles operated in all Jurisdictions	Total Fuel Used in Vehicles	Average Miles per Gallon (1) ÷ (2)	Total Montana Miles	Montana Off-Road Miles	Montana On-Road Miles (4) - (5)	Fuel Used in Montana (6) ÷ (3)	PTO Fuel Rate (See Backside)	PTO Fuel (7) X (8)

This page may be copied if you have additional vehicles.

Total Gasoline Gallons used in Montana by PTOs.

Total Gasoline Gallons multiplied by \$0.27 (Enter total amount on Line 13 of MF-Refund form page 1)

\$

Definition:	PTO - power take-off from a motor vehicle engine to perform an operating function using more than 7% of the engine supply to operate.
Qualification:	A vehicle engaged in a taxable activity with a PTO.
Required Records	Maintain dispersal and mileage records and all fuel receipts.

Instructions

Vehicle Identification Number - This number is required so the department can verify this is a PTO unit.

Vehicle Type Number - Enter the number from 1 through 30 that corresponds to your vehicle type. The number is required so the department can verify the PTO Rate.

Column 1: Report miles for the PTO unit. Each unit must be listed separately.

Column 2: Report the fuel put into the supply tank of the PTO unit.

Column 3: Divide total fuel into total miles. (Column 1 divided by Column 2.)

Column 4: Report total Montana over the road miles for the unit.

Column 5: Miles traveled on forest service development roads and off public roads.

Column 6: Total Montana miles minus total off-road miles.

Column 7: Divide Column 6 by Column 3.

Column 8: Enter PTO rate from chart below.

Column 9: Fuel used in Montana (Column 7) multiplied by the PTO rate (Column 8) for refund gallons.

PTO Rate Table

Vehicle #	Vehicle Type	PTO
1	Water and Oil Well Drilling Rigs	0.80
2	Cement Mixing/Concrete Pumping Truck	0.30
3	Sanitation/Garbage Trucks/Septic Pumpers	0.30
4	Sewer Cleaning/Jet Vactor	0.30
5	Super Suckers	0.30
6	Fire Trucks	0.30
7	Mobile Cranes	0.30
8	Line Trucks with Digger/Aerial Lift	0.25
9	Refrigeration Trucks	0.25
10	Sweeper Trucks (Must be Motor Vehicle)	0.25
11	Self Loaders/Boom Truck (i.e. Logging Trucks)	0.20
12	Truck with Hydraulic Winch	0.20
13	Wrecker	0.20
14	Semi-wrecker	0.20
15	Service Truck with Jack Hammer/Drill/Crane	0.20
16	Oil and Water Well Service Truck	0.20
17	Bulk Feed Trucks	0.20
18	Dump Trailer Trucks	0.20
19	Dump Trucks	0.20
20	Hot Asphalt Distribution Trucks	0.20
21	Leaf Trucks	0.20
22	Pneumatic Tank Trucks	0.20
23	Salt Spreader on Dump Trucks	0.20
24	Seeder Trucks	0.20
25	Snow Plows	0.20
26	Spray Trucks	0.20
27	Tank Transport	0.20
28	Tank Trucks	0.20
29	Car Carrier with Hydraulic	0.10
30	Carpet Cleaning Van	0.10
31	All others, including auxiliary engines under 15 horse power	0.075

Enter the rate for your vehicle in Column 8 on the front side.

Total Gallons Dispersed:[illegible]

Individual Vehicle Mileage Record

You Must Record the Odometer Reading:

- 1) At the beginning of each day/trip.
- 2) When leaving the state and re-entering the state.
- 3) When leaving on-road to off-road.
- 4) When entering on-road from off-road.
- 5) At the end of each day/trip.

[illegible]